

A P P E N D I C E S

Appendix A**GRANT FUNDED PROGRAMS AND POSITIONS**

NAME OF GRANT	PURPOSE	STATE OR FEDERAL	AMOUNT REQUESTED	AWARD AMOUNT
CHILDREN SERVICES:				
Juvenile Delinquency & Prevention Project	To work with Big Brothers/Big Sisters of Hampshire County in increasing the community's Delinquency Prevention efforts for Amherst families and youth.	State	\$ 42,712	\$ 42,712
CONSERVATION:				
Conservation Reserve Program	To keep 150-foot buffer area next to Cushman Brook out of active production to prevent soil erosion	Federal		\$ 7,401
Conservation Brickyard Grant 94	To be used for outdoor recreation facility to be named (received as reimbursement for purchase of 90-acre Brickyard parcel(s) off S East St	Federal		\$ 57,500
Wildlife Habitat Incentive Program Grant	To rehabilitate fields currently growing up to brush and trees	State/Federal		see below
COUNCIL ON AGING:				
Highland Valley Elder Services Title III Grant	To provide nutrition to every senior who wishes to participate	Federal		0.91 per meal
FIRE:				
MEMA All Hazards Comprehensive Emergency Planning (EOP GRANT)	To update the Emergency Operations Plan to address all hazards, with special emphasis placed on terrorism using Weapons of Mass Destruction	State	\$ 9,000	\$ 9,000
FEMA FY03 Assistance to Firefighters Grant Program in the program area of Fire Operations & Firefighter Safety.	To protect the health and safety of the public and firefighting personnel against fire and fire-related hazards.	Federal	\$ 368,755	\$ 331,880
MDU DEPLOYMENT	Deployment of Mass Decontamination Units	State	\$ 6,000	\$ 6,000
State Homeland Security Local Preparedness Grant for FY 2004	To allow us to procure a specialized confined space rescue system. We will also make this equip. & our expertise available to other communities	State	\$ 12,820	\$ 12,820
HEALTH:				
Municipal Stewardship Assistance Program(EMS)	Participate in environmental management system (EMS) Ztraining, identify environmental issues of concern and develop EMS for selected Public Schools.	State	\$ 10,000	\$ 10,000
Medical Reserve Corps FY04	Demonstration Project for Medical Reserve Corps	Federal	\$ 50,000	\$ 50,000
Medical Reserve Corps FY05	Demonstration Project for Medical Reserve Corps	Federal	\$ 50,000	\$ 50,000
Drug-Free Communities Support Programs	To help teens in the community with alcohol and drug abuse.FY03-FY04	Federal	\$ 100,000	\$ 100,000
Drug-Free Communities Support Programs	To help teens in the community with alcohol and drug abuse.FY04-FY05	Federal	\$ 75,000	\$ 75,000
PLANNING:				
PVTA Transit Enhancement Grant	To complete the Atkins Corner Transit Enhancement Project	Federal	\$ 35,000	\$ 35,000
CDBG	Housing rehabilitation loan program for Amherst, Hadley, Belchertown and Pelham	Federal		\$ 77,984
POLICE:				
Level II-Traffic Enforcement & Equipment Grant	To decrease motor vehicle crashes by 3- 5% during the hours of 10:00PM-4:00AM	State	\$ 17,000	\$ 17,000
FY 2003 Local Law Enforcement Public Safety Equipment Grant	To obtain funding to upgrade and augment the Police Dept.'s outdated communication system.	State	\$ 44,500	\$ 44,500
FY04 Community Policing Grant	To enable police depts to develop comprehensive Community Policing strategies tailored to address the particular needs of their communities	State	\$ 38,400	\$ 38,400

Appendix A**GRANT FUNDED PROGRAMS AND POSITIONS**

Amount of Matching Funds	AGENCY	DURATION	Name of POSITION	FTE
\$ 0	Executive Office of Public Safety	August 31, 2004-June 30, 2005	N/A	
\$ 0	Natural Resources Conservation Service Executive Office of Environmental Affairs	July 1, 1997 - September 30, 2011 Open Ended		
	Natural Resources Conservation Service	July 1, 2001 - June 30, 2005		
\$ 0	Highland Valley Elder Services, Inc	October 1, 2002 - December 31, 2003		
\$ 0	Executive Office of Public Safety/MEMA	December 23, 2002-December 31, 2003	N/A	
\$ 36,875	Department of Homeland Security-FEMA	February 15, 2004-February 14, 2005	N/A	
\$ 0	Department of Public Health	November 21, 2003-June 30, 2005	N/A	
\$ 0	Executive Office of Public Safety	August 17, 2004-June 30, 2005	N/A	N/A
	Department of Environmental Protection	July 1, 2002-June 30, 2004	Coordinator	0.14
\$ 0	Department of Health and Human Services-Public Health Services	September 30, 2003-September 29, 2006	Program Manager	0.69
\$ 0	Department of Health and Human Services-Public Health Services	September 30, 2003-September 29, 2006	Program Manager	0.69
Kind	U.S. Department of Justice	October 1, 2001 - September 30, 2004	Project Director	1.00
in Kind	U.S. Department of Justice	October 1, 2001 - September 30, 2005	Project Director	1.00
	PVTA (Pioneer Valley Transit Authority) Housing and Urban Development	To be completed by 12/30/03 unless extended by PVTA Open ended		
	Governor's Highway Safety Bureau	November 15, 2004-September 30, 2005	N/A	
	Executive Office of Public Safety	January 1, 2003-June 30, 2003		
	Executive Office of Public Safety	July 1, 2003-April 30, 2005	n/a	

APPENDIX B

MAINTENANCE COSTS BY MUNICIPAL FACILITY

Square Feet Hours of Operation (weekly) Meetings Scheduled	Town Hall		Bangs Community Center		Police Facility		Munson Memorial Library		North Amherst School		Amherst Child Care Facility			
	23,000		30,703		24,465		7,520		8,945		5,500			
	75		75		168		50		60		50			
	571		4349		277		700							
	FY 04 Actual	FY 06 Proposed	FY 04 Actual	FY 06 Proposed	FY 04 Actual	FY 06 Proposed	FY 04 Actual	FY 06 Proposed	FY 04 Actual	FY 06 Proposed	FY 04 Actual	FY 06 Proposed		
	Personnel Services		101,801	99,388	135,771	107,967	51,631	55,148	17,735	19,429	0	0	0	0
	Operating Expenses													
	Fuel		12,868	14,000	12,004	14,000	23,515	18,000	2,813	3,000	439	0	0	0
	Electricity		23,168	26,500	33,283	35,000	42,840	37,843	4,062	4,500	0	0	0	0
Refuse Collection		1,200	1,850	1,200	1,500	1,200	1,200	377	400	0	0	0	0	
Water/Sewer		322	400	1,384	1,500	1,360	1,500	302	350	61	0	0	0	
Building Maintenance & Contracts		6,304	8,700	9,549	11,400	9,092	11,100	2,520	2,700	2,922	3,300	3,000	2,300	
Grounds Maintenance		225	250	120	600	238	300	2	100	0	0	0	-	
Equipment Maintenance		1,693	1,950	3,802	3,300	8,562	5,700	289	525			994	1,000	
Supplies		4,788	4,600	5,175	6,275	4,533	4,700	1,225	1,200	219	250	0	-	
All Other		1,562	1,200	1,111	1,000	102	200	144	150	0	0	997	900	
Capital		0	0	0	0	0		0	0	0	0	0	0	
Total		153,931	158,838	203,399	182,542	143,073	135,691	29,469	32,354	3,641	3,550	4,991	4,200	

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APPENDIX C

FEE-BASED RECREATION PROGRAMS

Massachusetts General Laws allow fees to be charged and retained separately for certain recreational and adult educational and recreational programs. Revenues generated from these programs may be expended without further appropriation for expenses incurred in operating such programs.

BUDGET HISTORY

	FY 00 Actual	FY 01 Actual	FY 02 Actual	FY 03 Actual	FY 04 Actual	FY 05 Budget	FY 06 Proposed
RECREATION REVOLVING FUND							
<u>Purchase of Services</u>							
Printing/Advertising	\$19,992	\$21,349	\$17,827	\$9,029	\$12,515	\$11,000	\$11,000
Postage	\$7,700	\$6,783	\$7,627	\$6,620	\$8,300	\$7,000	\$7,000
Credit Card Services	\$6,322	\$8,627	\$10,046	\$13,486	\$12,361	\$8,000	\$8,000
Food Supplies for Resale	\$1,668	\$2,109	\$3,405	\$3,291	\$2,045	\$3,000	\$3,000
Clothing for Resale	\$54	\$0	\$0				
Beverage Supplies for Resale	\$1,368	\$1,209	\$1,405	\$1,517	\$1,301	\$1,517	\$750
Vending Machine Supplies			\$899	0	\$0	0	\$0
Extra Help			\$1,214	\$0	\$2,701	\$4,000	\$4,000
Workstudy	\$2,552	\$3,232	\$2,357	\$3,133	\$0	\$0	\$0
Subtotal Purch. of Svcs.	\$39,656	\$43,309	\$44,782	\$37,076	\$39,223	\$34,517	\$33,750
<u>Youth Programs</u>							
Instructional Class	\$20,430	\$17,526	\$13,621	\$8,937	\$10,950	\$8,937	\$8,937
Adventure Playground	\$35,588	\$30,530	\$34,441	\$51,002	\$48,112	\$34,300	\$34,300
Early Adventures	\$18,366	\$24,176	\$21,430	\$28,633	\$27,065	\$24,077	\$24,077
Outdoor Challenge	\$22,879	\$23,946	\$44,448	\$51,510	\$67,491	\$49,890	\$49,890
Youth Soccer	\$74,035	\$69,102	\$71,140	\$51,672	\$68,933	\$50,350	\$50,350
Sports Camps	\$43,748	\$50,106	\$57,886	\$88,942	\$120,484	\$88,943	\$88,943
Youth Basketball	\$31,701	\$40,107	\$41,814	\$34,581	\$43,743	\$47,000	\$47,000
Downhill Ski	\$32,941	\$33,011	\$32,590	\$39,180	\$44,023	\$42,150	\$42,150
Youth Tennis	\$1,557	\$701	\$241	\$1,033	\$630	\$500	\$500
Before/After School	\$33,478	\$44,086	\$88,429	\$80,341	\$79,757	\$79,559	\$79,559
Other Activities	\$21,158	\$21,647	\$18,926	\$25,864	\$7,495	\$17,678	\$18,178
Subtotal Youth Programs	\$335,881	\$354,936	\$424,966	\$461,695	\$518,683	\$443,384	\$443,884
<u>Adult Programs</u>							
Basketball Leagues	\$2,841	\$1,831	\$210	\$12	\$124	\$0	\$0
Volleyball Leagues	\$4,451	\$3,922	\$3,327	\$4,483	\$2,349	\$4,800	\$4,800
Softball Leagues	\$11,630	\$11,373	\$18,535	\$14,955	\$13,242	\$11,000	\$11,000
Open Gyms	\$2,961	\$2,981	\$2,695	\$2,804	\$2,184	\$2,850	\$2,850
Other Sports	\$0	\$0	\$0	\$0	\$3,781	\$0	\$0
Collective Skills	\$0	\$0	\$1,185	\$1,565	\$1,129	\$1,800	\$1,800
VLO Box Office	\$33,062	\$25,648	\$22,365	\$23,535	\$26,787	\$25,850	\$25,850
Subtotal Adult Programs	\$54,945	\$45,755	\$48,316	\$47,354	\$49,596	\$46,300	\$46,300
<u>Family Programs</u>							
Special Events	\$13,027	\$22,331	\$11,690	\$21,089	\$21,188	\$17,000	\$17,000
Community Theater	\$37,411	\$39,222	\$37,118	\$55,508	\$65,079	\$56,298	\$56,298
Youth/Family Arts	\$0	\$0	\$0	\$0	\$20,185	\$0	\$0
Facility Supervision	\$8,258	\$5,947	\$8,328	\$1,837	\$6,243	\$0	\$0
Miscellaneous Programs	\$972	\$7,564	\$5,544	\$19,160	\$9,435	\$5,000	\$5,000
Indoor Pool	\$25,783	\$29,898	\$32,187	\$28,805	\$70,486	\$88,643	\$88,643
Subtotal Family Programs	\$85,451	\$104,961	\$94,868	\$126,399	\$192,616	\$166,941	\$166,941
Administrative Reimb.	\$121,099	\$96,364	\$116,364	\$143,864	\$138,531	\$127,349	\$127,349
Operating Expenses	\$39,656	\$43,309	\$44,782	\$37,076	\$39,223	\$34,517	\$33,750
TOTAL	\$637,032	\$645,325	\$729,296	\$816,388	\$938,649	\$818,491	\$818,224
ADULT ED. REVOLVING FUND							
Credit Card Fees	\$1,653	\$2,337	\$2,372	\$2,754	\$3,169	\$1,200	\$1,200
Office Supplies	\$0	\$0	\$319	\$0	\$27	\$250	\$250
Art Programs/Visual Arts	\$4,076	\$5,681	\$18,062	\$19,296	\$24,414	\$18,000	\$18,000
Dance Programs/Performing Arts	\$5,770	\$6,222	\$12,334	\$9,834	\$9,757	\$10,150	\$10,150
Hobbies Programs	\$5,911	\$4,101	\$4,232	\$3,620	\$7,617	\$3,600	\$3,600
Health Programs	\$26,321	\$25,914	\$30,448	\$27,482	\$19,804	\$29,500	\$29,500
Sports Programs	\$3,033	\$2,735	\$2,576	\$2,908	\$1,967	\$2,900	\$2,900
Personal Development	\$5,557	\$5,123	\$2,422	\$4,223	\$3,821	\$4,223	\$4,223
Misc. Programs	\$1,734	\$3,994	\$3,141	\$35,676	\$12,355	\$3,100	\$3,100
Admin. Reimbursements	\$30,000	\$69,735	\$49,735	\$22,235	\$27,568	\$38,705	\$38,705
TOTAL	\$84,055	\$125,844	\$125,640	\$128,028	\$110,499	\$111,628	\$111,628

APPENDIX C**FEE-BASED RECREATION PROGRAMS**

The Leisure Services Department manages the statutory revolving funds, and through fee-based programming, attempts to provide as many diverse programs as possible. Programs for youth include instructional classes in art, dance, crafts, sports, and drama; summer day camps; sports camps; basketball leagues; downhill ski program; swimming lessons and recreational swimming; tennis lessons; after-school programs; cross-country ski lessons; special events, and other activities. Programs for adults include instructional classes in personal development, sports, health and fitness, hobbies, crafts, dance, art and music; volleyball, basketball and softball leagues; sporting event trips, and open gyms. Approximately 250 programs are offered annually and nearly 800 volunteers are utilized to assist with the preparation and implementation of these activities.

REGISTRATION HISTORY

	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06
RECREATION REVOLVING FUND	Actual	Actual	Actual	Actual	Budget	Proposed
Youth Programs						
Instructional Classes	351	237	365	275	200	285
Day Camps	682	740	659	760	700	630
Sports Camps	484	674	737	717	750	650
Yth Basketball League	767	750	753	762	750	700
Downhill Skiing	254	230	246	245	245	248
Youth Tennis	19	*** n/a	*** n/a	n/a	n/a	n/a
Sugarloaf Track	45	23	34	2	40	45
Youth Soccer	1,793	1,803	1,584	1,634	1,500	1,400
After School, Vacation Camps	358*	** 177	158	156	175	110
Subtotal Youth Programs	4,753	4,634	4,536	4,551	4,360	4,068
Adult Programs						
Basketball League	48	-	-	-	-	0
Volleyball Leagues	120	250	250	150	250	200
Softball Leagues	800	682	704	726	700	770
Open Gyms	2,200	1,900	1,082	2,412	1,500	1800
Subtotal Adult Programs	3,168	2,832	2,036	3,288	2,450	2,770
Family Programs						
Special Events	n/a	n/a	n/a	n/a**	n/a	n/a**
Community Theater	4,347	4,375	4,393	4,657	4,400	4,400
Hot Summer Nights	1,200	1,200	1,200	-	1,200	1,200
4th of July	20,000	20,000	20,000	20,000	20,000	20,000
Halloween	104	338	200	293	200	250
Amherst Auction	200	200	109	185	-	0
Discover Amherst	300	350	250	-	-	0
VLO Box Office	2,296	2,070	2,240	2,835	2,000	2,000
Indoor Pool	2,600	1,372	1,330	1,666	2,000	2,400
Open Arms	480	73	92	75	90	80
Boltwood Project	38	41	35	24	30	30
Subtotal Family Programs	31,565	30,019	29,849	29,735	29,920	30,360
TOTAL	39,486	37,485	36,421	37,574	36,730	37,198
ADULT ED. REVOLVING FUND						
Visual Art Programs	108	284	114	196	200	216
Performing Arts Programs	254	407	263	304	300	270
Hobbies Programs	167	100	167	137	175	154
Health Programs	518	529	432	312	500	312
Sports Programs	91	35	50	36	50	40
Personal Development	172	68	263	81	250	89
Total Adult Ed. Registrations	1,310	1,423	1,289	1,066	1,475	1,081

* 01 and 03 reflect different ways of counting registration periods. Afterschool went from seasonal to school year registration

** 02 afterschool merged into one program

*** included in youth instructional classes total

APPENDIX D**CURRENT LONG-TERM DEBT OBLIGATIONS**

Issue	Interest Rate	Amount Issued	Interest	Total Issue Cost
<u>General Fund Debt</u>				
Town Hall Renovations	5.38%	3,223,000	1,753,463	4,976,463
Police Facility	3.24%	5,104,591	2,731,473	7,836,064
Bangs Community Center	3.24%	685,181	373,228	1,058,409
Land Purchases	3.24%	152,025	84,370	236,395
Jones Library	3.24%	1,025,731	539,032	1,564,763
Street Lights	1.87%	140,000	8,733	148,733
Sidewalks	1.71%	224,000	12,067	236,067
Crocker Farm	3.30%	3,000,000	809,875	3,809,875
Wildwood Roof Project	2.73%	630,000	102,633	732,633
Total General Fund Debt		14,184,528	6,414,873	20,599,401
<u>Regional School Debt</u>				
Regional High School Renovations		17,019,678	9,108,003	26,127,681
Total Regional School Debt		17,019,678	9,108,003	26,127,681
<u>Water Fund Debt</u>				
South East Water Main	3.24%	724,969	444,369	1,169,338
Atkins Treatment Facility	3.24%	6,994,929	4,699,651	11,694,580
Total Water Debt		7,719,898	5,144,020	12,863,918
<u>Sewer Fund Debt</u>				
Chapel Road	3.30%	1,000,000	236,627	1,236,627
Middle Street Extension	2.73%	1,920,000	317,248	2,237,248
Total Sewer Debt		2,920,000	553,875	3,473,875
<u>Solid Waste Fund Debt</u>				
Open Cell 3	3.24%	1,616,919	639,874	2,256,793
Total Solid Waste Debt		1,616,919	639,874	2,256,793
<u>Transportation Fund Debt</u>				
Parking Lot	3.24%	555,655	304,955	860,610
Parking Garage	5.09%	1,000,000	534,825	1,534,825
Total Transportation Debt		1,555,655	839,780	2,395,435
TOTAL DEBT		45,016,678	22,700,425	67,717,103

* Based on Temporary Debt Schedule

APPENDIX D**CURRENT LONG-TERM DEBT OBLIGATIONS**

Beginning Balance 7/1/05		Budgeted FY 06		Outstanding Balance 6/30/06		Total Outstanding 6/30/2006
Principal	Interest	Principal	Interest	Principal	Interest	
1,760,000	582,232	160,000	95,680	1,600,000	486,552	2,086,552
720,143	47,211	310,919	26,541	409,224	20,670	429,894
110,012	7,535	41,053	4,074	68,959	3,461	72,420
24,925	1,882	8,356	933	16,569	949	17,518
311,022	47,707	56,330	13,366	254,692	34,341	289,034
70,000	1,846	35,000	1,365	35,000	481	35,481
92,000	1,832	66,000	1,474	26,000	358	26,358
2,800,000	672,625	200,000	86,250	2,600,000	586,375	3,186,375
500,000	61,281	65,000	13,960	435,000	47,321	482,321
6,388,102	1,424,150	942,658	243,643	5,445,444	1,180,507	6,625,951
12,037,120	4,984,120	327,168	127,232	11,709,952	4,856,888	16,566,840
12,037,120	4,984,120	327,168	127,232	11,709,952	4,856,888	16,566,840
356,679	47,427	51,135	15,050	305,544	32,377	337,921
3,735,506	797,522	262,464	170,145	3,473,042	627,377	4,100,419
4,092,186	844,949	313,599	185,195	3,778,587	659,754	4,438,340
900,000	190,877	100,000	28,750	800,000	162,127	962,127
1,528,000	190,757	194,000	42,859	1,334,000	147,898	1,481,898
2,428,000	381,634	294,000	71,609	2,134,000	310,025	2,444,025
104,375	3,653	104,375	3,653	0	(0)	(0)
104,375	3,653	104,375	3,653	0	(0)	(0)
92,336	6,449	30,369	3,428	61,967	3,021	64,988
750,000	288,119	50,000	36,788	700,000	251,331	951,331
842,336	294,568	80,369	40,216	761,967	254,352	1,016,319
25,892,119	7,933,072	2,062,169	671,548	23,829,950	7,261,524	31,091,474

APPENDIX D**CURRENT LONG-TERM DEBT OBLIGATIONS FY 06 - FY 11**

Issue	Date Authorized		Date Issued		Maturity Date	Total Issue Cost
<u>General Fund Debt:</u>						
Town Hall Renovations	Oct	1995	Oct	1996	FY 16	4,976,463
Police Facility	May	1989	Mar	1990*	FY 08	7,836,064
Bangs Community Center	Nov	1988	Mar	1990*	FY 08	1,058,409
Land Purchases	May	1988	Mar	1990*	FY 08	236,395
Jones Library	May	1988	Mar	1992**	FY 11	1,576,840
Wildwood School Roof	Oct	2000	Oct	2002	FY 13	732,633
Sidewalks (2 projects)	May	2000 &	Oct	2002	FY 07	236,067
Streetlights		Oct	Oct	2002	Fy 07	148,733
Crocker Farm (# 1)	Apr	2000 &	May	2003	FY 19	3,809,875
Total General Fund Debt						21,562,381
<u>Regional School Debt</u>						
***Middle School Roof	Sept	1994			FY 05	713,591
Regional High School Renovations	April	1994	May	1998	FY 18	6,872,094
Estimated payment schedule						
Total Regional School Debt						7,585,685
<u>Water Fund Debt</u>						
Atkins Treatment Facility	May	1986	Mar	1992**	FY 10	11,694,580
South East St. Water Main	Nov	1989	Mar	1992**	FY 12	1,169,338
Total Water Fund Debt						12,863,918
<u>Sewer Fund Debt</u>						
Chapel Road Sewer Ext.	Jan	2003	Oct	2003	FY 14	1,236,627
Middle Street Extension	May	2001	Oct	2002	FY 13	2,237,248
Total Sewer Fund Debt						3,473,875
<u>Solid Waste Fund Debt</u>						
Open Cell #3	Apr	1991	Mar	1992**	FY 06	2,256,793
Close Cell #2	Apr	1992	Oct	1992	FY 03	1,260,842
Total Solid Waste Fund Debt						3,517,635
<u>Transportation Fund Debt</u>						
Parking Lot	Oct	1984	Mar	1990*	FY 08	860,610
Parking Garage	Nov	1997	July	1999	FY 20	1,534,825
Total Transportation Fund Debt						2,395,435
Total Enterprise Fund Debt						22,250,863
TOTAL DEBT						51,398,929

* Refinanced in March 1992 and again in 2002

** Refinanced in July 1999 and again in 2002

*** Based on Temporary Debt Schedule

APPENDIX D**CURRENT LONG-TERM DEBT OBLIGATIONS FY 06 - FY 11**

FY 2006 Projected	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	Future Periods
255,680	247,080	238,920	230,600	222,120	213,480	934,352
337,460	299,596	130,298				0
45,127	51,007	21,413				0
9,289	9,515	8,003				0
69,696	65,622	62,326	58,547	55,549	46,989	0
78,960	77,319	75,548	73,728	66,885	64,905	123,938
67,474	26,358					0
36,365	35,481					0
286,250	281,750	277,250	272,188	266,000	259,250	2,089,188
1,186,301	1,093,728	813,758	635,063	610,554	584,624	3,147,478
						0
454,400	414,425	374,026	333,626	292,801	246,022	690,271
454,400	414,425	374,026	333,626	292,801	246,022	690,271
432,609	479,431	647,220	802,081	738,873	714,593	718,223
66,184	113,556	77,771	73,480	73,115		0
498,793	592,987	724,991	875,561	811,988	714,593	718,223
128,750	127,250	125,750	124,063	122,001	119,751	463,064
236,859	231,960	222,728	217,408	211,803	205,533	392,469
365,609	359,210	348,478	341,471	333,804	325,284	855,533
108,028						0
						0
108,028	0	0	0	0	0	0
33,797	47,903	17,086				0
86,788	84,288	81,788	79,288	76,788	74,288	554,897
120,585	132,191	98,874	79,288	76,788	74,288	554,897
1,093,014	1,084,388	1,172,343	1,296,320	1,222,580	1,114,165	2,128,653
2,733,716	2,592,541	2,360,127	2,265,009	2,125,935	1,944,811	5,966,402

APPENDIX E**TOWN OF AMHERST HISTORICAL FINANCIAL DATA FY 90 - FY 04**

The information on the following pages reflects the beginnings of a historical database from which analysis can be performed and trends monitored. Reserves, and capital expenditures as well as pertinent demographic information need to be added before this database can be used effectively.

Over the years differing accounting and/or budgeting processes have been used making it difficult to classify information consistently. For that reason the revenue, expenditure, tax rate and property valuation information provided on the following pages begins in different fiscal years.

SUMMARY OF RECURRING REVENUE

	FY 90 Actual	FY 91 Actual	FY 92 Actual		FY 93 Actual	FY 94 Actual	FY 95 Actual
<u>Taxes:</u>							
Real & Personal	11,592,677	11,801,483	14,467,551	(4)	15,335,481	16,137,825	16,615,584 (5)
<u>General Fund Service Fees:</u>							
Total General Government	142,796	78,808	112,579		110,774	127,473	108,834
Total Miscellaneous		49,049	41,197		34,623	34,028	59,341
Total Public Safety	136,177	102,520	100,530		136,991	148,405	76,398
Total Public Works	25	25	4,610		11,100	5,910	13,323
Total Health	278,157	249,595	126,601	(1)	81,167	13,050	12,447
Total Human Services	6,144	55	380		1,015	160	2,264
Total Library	5,267	5,339	4,511		5,817	6,215	4,634
Total LSSE	151,417	59,551	28,318		42,043	58,443	61,679
Total Conservation	3,729	5,482	1,861		6,403	3,817	7,026
Total Veteran Services							
Total School	7,708	20,421	13,129		3,617	3,600	-
Total Rent	21,137	24,398	28,686		15,073	21,567	32,069
TOTAL GENERAL FUND	752,557	595,243	462,402		448,623	422,667	378,016
<u>Special Revenue Fund Service Fees:</u>							
Parking Meter Fees	60,460	106,100	121,791		127,072	128,901	149,177
Ambulance Service	136,367	255,131	259,317		288,300	388,549	475,008 (2)
Sale of Cemetery Lots	1,015	1,270	1,780		1,920	2,188	2,033
Sale of Real Estate Fund		-	-		-	220,000	180,000
TOTAL SPECIAL REVENUES	197,842	362,501	382,888		417,292	739,638	806,217
<u>All Licenses & Permits</u>	340,762	307,276	312,200		417,483	501,152	510,184
<u>Other Excises & Taxes</u>	959,090	970,087	1,038,710		1,151,303	1,145,505	1,368,942
<u>Miscellaneous:</u>							
UMASS/Five College	398,244	424,533	461,857		461,780	469,237	569,935
Earnings on Investments	668,930	347,949 (3)	323,822		278,947	178,496	237,124
Contrib & Donat	121,884	121,884	234,999		328,000	340,000	355,671
Fines	304,083	255,684	245,457		255,165	295,027	290,067
Miscellaneous	-	-	-		-	-	56,742
LSSE Reimbursement	31,283	31,283	90,233		106,473	133,144	133,494
TOTAL MISCELLANEOUS	1,524,424	1,179,123	1,310,090		1,359,504	1,334,906	1,565,197
TOTAL LOCAL REVENUES	15,367,352	15,215,713	17,973,841		19,129,686	20,281,693	21,244,139
<u>State Aid:</u>							
Local Aid Fund	-	-	280,503		280,503	280,503	280,503
School Aid	3,787,990	3,435,571	2,183,026		2,183,026	2,809,278	3,363,921
Public Libraries	50,368	47,782	45,926		55,032	48,617	73,489
Lottery	3,211,807	3,211,807	3,211,807		3,453,217	3,453,217	4,129,838
Other Cherry Sheet	388,503	394,279	607,171		433,772	709,458	484,444
TOTAL STATE AID	7,438,668	7,089,439	6,328,433		6,405,550	7,301,073	8,332,195
TOTAL REVENUES	22,806,020	22,305,152	24,302,274		25,535,236	27,582,766	29,576,334

SUMMARY OF RECURRING REVENUE

FY 96 Actual	FY 97 Actual	FY 98 Actual	FY 99 Actual	FY 00 Actual	FY 01 Actual	FY 02 Actual	FY 03 Actual	FY 04 Actual
17,595,611	18,317,838	19,803,585	21,630,892	22,785,176	23,247,375	23,699,571	24,579,780	25,676,547
117,091	101,235	109,760	74,033	92,454	93,792	104,261	120,284	146,526
42,100	45,093	74,030	26,268	30,692	49,464	14,288	21,281	21,194
161,827	58,128	89,567	77,971	80,054	86,528	88,544	120,036	127,263
7,650	9,225	6,475	8,760	9,715	7,875	6,125	5,010	7,775
8,417	5,460	5,799	6,319	5,913	6,641	8,937	11,042	36,332
1,550	1,200	-	-	-	-	-	-	-
5,288	5,153	7,147	6,383	4,778	4,750	5,742	7,872	4,718
57,119	59,002	55,573	59,458	73,257	69,602	49,419	82,184	62,243
6,018	3,616	10,543	13,416	6,688	8,763	8,333	5,667	6,550
-	-	1,200	2,437	2,039	2,862	318	313	-
-	-	-	-	-	-	-	-	-
39,159	32,248	56,595	47,627	50,971	50,238	54,615	47,558	38,280
446,220	320,360	415,489	322,672	356,560	380,515	340,582	421,248	450,881
143,993	161,075	165,300	196,583	-	-	-	-	-
549,069	752,869	832,424	892,228	947,713	1,062,843	820,000	982,000	1,032,000
3,163	2,016	3,190	4,310	525	3,238	3,675	1,313	-
-	-	-	-	-	-	20,363	-	5,575
696,224	915,960	1,000,914	1,093,121	948,238	1,066,080	844,038	983,313	1,037,575
454,108	618,686	601,913	521,790	497,490	683,305	662,049	755,650	680,975
1,358,546	2,205,998 (6)	2,444,675 (6)	2,274,878	2,496,783	2,593,366	2,626,960	2,691,892	2,723,603
598,206	489,613	503,777	567,829	609,231	659,045	695,350	635,471	592,149
327,404	349,245	312,437	318,709	522,283	428,153	464,029	314,818	190,541
327,177	327,177	318,776	435,280	485,639	597,823	578,933	549,099	571,564
325,927	358,154	390,307	223,467	260,951	231,894	276,583	316,273	291,260
43,845	61,628	69,277	50,600	37,318	118,181	207,407	232,944	141,690
151,099	169,030	151,099	151,099	151,099	166,099	166,099	166,099	166,099
1,694,291	1,601,039	1,580,247	1,746,984	2,066,521	2,201,195	2,388,402	2,214,704	1,953,303
22,245,000	23,979,880	25,846,824	27,590,336	29,150,768	30,171,836	30,561,602	31,646,587	32,522,885
280,503	280,503	280,503	280,503	280,503	280,503	280,503	237,727	222,910
4,026,802	4,406,656	4,886,950	5,327,314	5,470,017	5,699,400	5,762,747	5,584,709	4,763,773
71,041	73,103	73,657	70,076	95,464	93,272	91,565	69,283	69,200
4,650,071	5,091,299	6,138,431	6,874,609	7,811,116	8,943,450	8,097,758	7,340,618	6,883,094
639,999	509,535	587,596	620,599	650,643	496,912	295,455	11,572	299,141
9,668,417	10,361,095	11,967,137	13,173,101	14,307,742	15,513,537	14,528,028	13,243,909	12,238,118
31,913,417	34,340,976	37,813,961	40,763,436	43,458,511	45,685,374	45,089,631	44,890,496	44,761,003

- (1) The Town privatized home health care services.
 (2) The Town upgraded ambulance service to paramedic level.
 (3) Use of significant reserves in FY 91 and lower interest rates.

- (4) \$1,106,936 Operating override.
 (5) \$200,000 Capital override.
 (6) Includes taxes from Enterprise Funds.

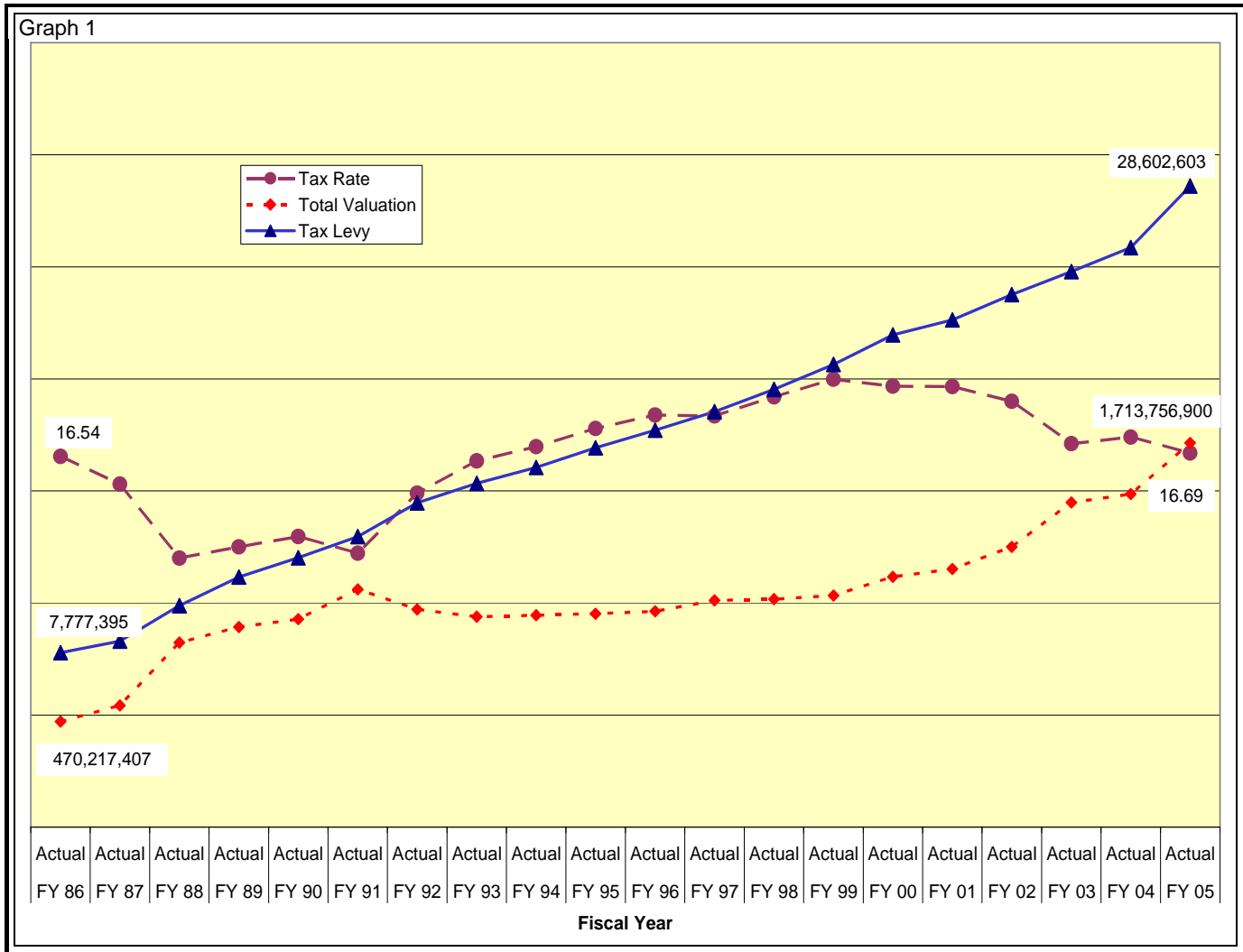
SUMMARY OF RECURRING EXPENDITURE

	1990 ACTUAL	1991 ACTUAL	1992 ACTUAL	1993 ACTUAL	1994 ACTUAL	1995 ACTUAL
GENERAL GOVERNMENT:						
Select Board/Town Mgr	203,520	159,906	167,543	170,469	158,361	166,941
Fin Comm & Res Fund	90,268	188,054	110,422	200,245	51,396	88,397
Elect & Regis	31,869	48,056	45,988	40,124	28,277	43,429
Finance Department	570,268	537,285	511,848	537,104	495,046	522,655
Town Clerk's Office	95,442	94,065	102,878	106,895	111,307	101,263
Legal Services	66,899	83,244	62,672	73,153	61,935	83,885
Human Resources	756,367	858,110	821,297	829,118	788,790	931,636
Information Systems						
Human Rights						
Facilities Maintenance	178,255	189,798	187,219	178,168	177,803	210,019
General Services	410,217	402,190	408,199	381,229	356,859	384,798
Total	2,403,105	2,560,708	2,418,067	2,516,505	2,229,775	2,533,022
PUBLIC SAFETY:						
Police	1,580,982	1,621,860	1,583,542	1,672,430	1,742,749	1,982,852
Police Facility	-	94,669	105,041	122,490	130,060	110,544
Fire/EMS	1,380,091	1,503,079	1,645,420	1,636,524	1,759,649	1,864,083
Communications Center	192,270	249,417	277,444	311,016	298,018	280,987
Animal Welfare	18,538	19,081	18,647	19,099	19,424	20,203
Total	3,171,881	3,488,106	3,630,094	3,761,559	3,949,900	4,258,669
PUBLIC WORKS:						
Public Works Administration	159,534	207,011	209,732	165,812	155,613	159,497
Highway	436,488	445,461	437,926	430,390	469,677	465,535
Snow and Ice Removal	81,211	46,278	69,460	97,366	158,134	73,730
Street and Traffic Lights	153,440	181,930	164,437	156,922	158,210	154,549
Equipment Maintenance	117,540	137,604	136,727	138,195	139,968	148,452
Solid Waste Facilities	73,629	-	0	0	0	0
Tree Care & Pest Co.	89,646	91,421	94,619	78,432	86,982	96,686
Town Cemeteries	13,592	13,255	13,465	12,504	10,346	25,286
Parks, Commons & Downtown Mainten	120,792	109,013	97,319	101,048	119,118	130,458
Total	1,245,872	1,231,973	1,223,685	1,180,669	1,298,049	1,254,191
PLANNING, CONSERVATION, INSPECTIONS:						
Planning Department	200,692	214,090	188,044	184,842	193,915	210,468
Conservation Commission	116,375	112,158	111,114	112,044	118,382	122,182
Inspection Services	167,219	185,701	197,276	200,157	216,297	265,151
Total	484,286	511,949	496,435	497,043	528,595	597,800
COMMUNITY SERVICES:						
Public Health	483,024	473,818	320,610	326,914	113,974	123,545
Community Services	38,191	40,334	33,183	33,113	26,547	29,068
Senior Center	158,043	156,673	156,677	140,361	144,700	164,191
Veterans' Services and Benefits	48,699	50,868	100,101	158,686	139,008	104,428
Town Commemorations	2,488	984	663	1,301	1,323	1,128
Civil Rights Review Commission	200	200	0	0	0	0
Public Transportation Committee	174	136	0	0	0	0
Housing Review Board	12,180	5,451	978	0	0	0
Leisure Serv. & S.E.	285,290	292,031	223,973	218,058	238,005	231,352
Pools	57,145	56,120	59,673	59,265	65,330	81,696
Total	1,085,434	1,076,615	895,858	937,698	728,887	735,409
DEBT SERVICE:						
	428,378	875,303	847,779	733,126	761,716	734,675
Total Town Budget	8,818,956	9,744,654	9,511,918	9,626,600	9,496,922	10,113,767
Amherst Elementary School	8,478,869	9,075,536	9,445,180	9,442,441	9,809,404	10,369,699
Amherst-Pelham Regional School Distric	4,495,249	5,086,314	5,601,428	5,508,846	5,320,977	5,579,035
Debt Service	220,955	155,675	149,025	143,165	112,825	103,950
Total School Budget	13,195,073	14,317,525	15,195,633	15,094,452	15,243,206	16,052,684
Jones Library	770,258	814,344	867,078	906,813	970,178	957,752
Debt Service			45,872	110,983	116,828	112,157
Total Library Budget (excluding direct e)	770,258	814,344	912,950	1,017,796	1,087,006	1,069,909

SUMMARY OF RECURRING EXPENDITURE

1996 ACTUAL	1997 ACTUAL	1998 ACTUAL	1999 ACTUAL	2000 ACTUAL	2001 ACTUAL	2002 ACTUAL	2003 ACTUAL	2004 ACTUAL
182,826	187,632	192,889	201,324	214,889	240,791	252,626	215,630	202,632
205,018	131,959	1,152	2,314	1,050	1,560	1,560	1,211	463
23,603	31,024	33,823	32,434	29,588	42,325	36,225	39,905	38,554
567,221	577,168	601,232	656,688	668,135	781,706	767,563	736,922	737,157
97,641	119,405	135,235	105,014	108,212	132,370	154,142	144,649	129,368
45,621	70,196	77,297	105,580	111,957	100,150	94,150	85,827	131,381
1,026,854	957,789	1,022,687	1,109,004	1,258,580	1,526,894	1,628,527	1,539,053	1,616,459
	151,074	181,721	207,686	221,126	380,771	406,034	400,601	374,193
			22,695	38,011	60,475	42,007	31,735	39,236
254,726	255,594	325,184	338,291	371,954	391,672	397,639	388,922	395,431
403,471	452,085	433,916	468,017	763,751	362,550	387,965	388,784	366,124
2,806,981	2,933,924	3,005,136	3,249,047	3,787,252	4,021,264	4,168,439	3,973,239	4,030,999
2,136,263	2,270,615	2,383,421	2,622,080	2,747,410	3,432,624	3,548,532	3,322,224	3,502,731
95,381	97,248	104,269	106,079	106,895	125,969	129,491	128,949	143,071
2,035,168	2,081,336	2,220,082	2,321,905	2,531,953	2,941,456	3,022,312	2,934,588	3,026,270
326,999	363,791	364,906	369,597	397,836	434,393	461,977	441,730	440,576
21,267	21,155	22,727	24,380	25,601	35,977	39,523	29,411	37,565
4,615,077	4,834,144	5,095,405	5,444,040	5,809,695	6,970,419	7,201,835	6,856,903	7,150,214
163,816	171,078	177,843	172,115	183,851	217,088	236,904	210,675	240,107
486,943	507,940	492,330	536,143	538,723	637,108	580,979	576,943	525,944
194,536	147,187	108,715	164,402	101,730	145,460	145,460	243,986	160,181
152,106	143,347	155,799	139,883	130,164	122,210	118,365	141,131	115,221
173,903	184,295	181,585	185,654	191,129	220,123	223,968	231,839	259,268
0	0	0	0	0	0	0		
97,101	105,623	108,178	114,130	125,875	195,725	226,666	137,434	137,442
9,480	15,761	2,971	7,559	5,815	8,900	8,900	5,811	4,046
127,943	147,761	153,012	156,876	167,678	198,778	140,414	214,866	226,429
1,405,827	1,422,991	1,380,432	1,476,762	1,444,965	1,745,392	1,681,657	1,762,685	1,668,639
213,237	256,368	280,139	290,208	304,843	331,982	328,477	305,378	286,523
124,896	138,326	149,612	160,945	174,892	180,979	185,311	185,779	190,958
247,890	286,612	310,231	341,759	344,548	402,554	319,832	273,449	268,504
586,022	681,306	739,982	792,911	824,283	915,514	833,620	764,607	745,984
84,192	76,700	95,651	104,924	107,438	109,698	217,793	224,704	235,012
39,831	43,450	45,823	47,112	47,900	49,947	203,171	206,833	54,966
161,969	165,156	177,853	199,878	212,461	218,988	219,689	229,245	228,289
116,223	148,512	121,917	138,004	117,981	114,918	108,582	74,495	86,239
890	1,058	772	1,171	1,033	940	2,374	455	124,900
0	0	0	0	0	0	0		
0	0	0	0	0	0	0		
0	0	0	0	0	0	0		
270,811	288,359	336,366	368,154	395,088	124,312	111,103	505,970	509,587
93,408	94,622	105,832	111,942	118,060	509,520	540,987	140,413	124,900
767,325	817,857	884,213	971,184	999,963	1,128,323	1,403,699	1,382,114	1,363,894
738,884	951,888	933,960	877,347	245,619	311,364	1,039,509	976,613	914,962
10,920,117	11,642,111	12,039,129	12,811,291	13,111,777	15,092,276	16,328,758	15,716,160	15,874,692
10,904,385	11,601,148	12,312,326	12,886,130	13,435,356	14,674,014	15,811,614	16,048,524	16,566,897
6,023,169	6,190,305	7,238,821	7,919,553	7,977,198	7,656,829	7,820,306	8,005,669	9,754,341
100,575	296,393	94,500	147,789	857,820	884,737	841,851	954,817	991,503
17,028,129	18,087,846	19,645,647	20,953,472	22,270,374	23,215,580	24,473,770	25,009,010	27,312,741
1,256,099	1,256,099	1,308,664	1,405,261	1,314,105	1,178,213	1,297,869	1,329,571	1,382,665
101,720	98,825	96,194	93,457	93,457	85,906	82,807	73,828	72,678
1,357,819	1,354,924	1,404,858	1,498,718	1,407,562	1,264,119	1,380,676	1,403,399	1,455,343

SUMMARY OF TAX RATES AND PROPERTY VALUATIONS

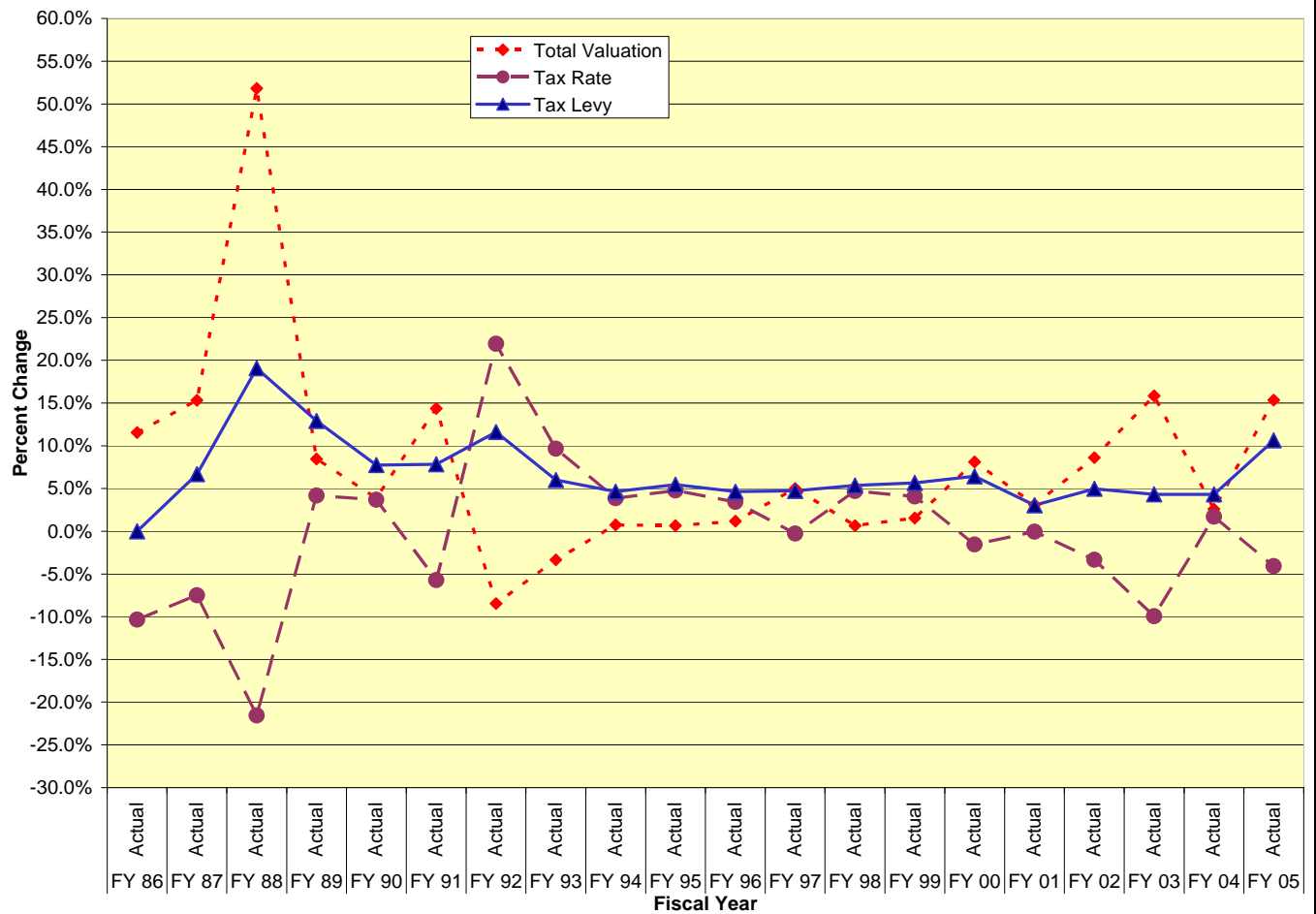


Graph 1:

This graph illustrates growth in property values, tax levies and the effect of these two factors on the tax rate. Property values have increased by 264%, the tax levy by 267% and the tax rate has decreased by 1% over the period FY 86 – FY 05.

SUMMARY OF TAX RATES AND PROPERTY VALUATIONS

Graph 2



Graph2:

This graph shows annual percentage changes in the tax rate, tax levy and total property valuation since Fiscal Year 1985.

In Fiscal Years 1980 and 1981 two significant legislative changes occurred. The Court in the "Sudbury Decision" ordered that property valuations be based on full and fair cash values. Therefore, every property, not just those sold during the prior fiscal period, were required to be valued based on current arms-length sales. The effect of this decision was to raise property values in all cities and towns, thereby redistributing the tax burden between individual properties and lowering tax rates.

The second significant change was the passage of the referendum called Proposition 2 ½ which limited the annual increase in property taxes to 2 ½% over the prior year. Throughout most of the 1980s the Town used reserves to balance budgets rather than using its allowable taxing capacity under Proposition 2 ½. By Fiscal Year 1988 the Town was taxing up to its limit and the only significant increase after that period resulted from a Proposition 2 ½ override referendum. For Fiscal Year 1992, voters approved raising taxes by more than \$1 million over the limit.

This graph illustrates the relationship between property values, tax rates and the tax levy. Generally, as long as the levy is stable, values and rates mirror each other; as values increase, rates decrease. If the levy increases and values decrease, the rate increases. If the levy and values increase, the rate will increase or decrease depending on the amount of increase in the other two variables.

Only a levy increase causes taxes to increase. Valuation changes cause the tax burden to be redistributed. The rate results from changes in the other two variables

SUMMARY OF TAX RATES AND PROPERTY VALUATIONS

	FY 96 Actual	FY 97 Actual	FY 98 Actual	FY 99 Actual	FY 00 Actual	FY 01 Actual	FY 02 Actual	FY 03 Actual	FY 04 Actual	FY 05 Actual
Tax Rate	18.39	18.34	19.20	19.98	19.67	19.66	19.00	17.11	17.40	16.69
Total Valuation	962,753,643	1,010,864,400	1,017,427,000	1,033,043,900	1,116,742,200	1,151,342,500	1,250,511,300	1,448,569,000	1,485,946,000	1,713,756,900
Residential Valuation	831,812,100	867,948,000	872,045,000	880,405,200	963,840,300	988,736,000	1,078,564,605	1,269,406,690	1,307,490,907	1,536,352,054
Residential Valuation %	86.40%	85.86%	85.71%	85.22%	86.31%	85.88%	86.25%	87.63%	87.99%	89.65%
Commercial Valuation	96,657,023	106,001,100	107,442,400	112,791,900	112,818,700	121,283,900	125,424,195	133,142,710	131,439,493	136,041,446
Commercial Valuation %	10.04%	10.49%	10.56%	10.92%	10.10%	10.53%	10.03%	9.19%	8.85%	7.94%
Industrial Valuation	2,656,800	3,059,800	2,968,800	2,973,400	2,952,900	2,994,500	3,156,400	4,628,100	4,029,700	4,473,700
Industrial Valuation %	0.28%	0.30%	0.29%	0.29%	0.26%	0.26%	0.25%	0.32%	0.27%	0.26%
Personal Property Valuation	30,886,720	32,958,700	34,095,800	36,002,100	37,130,300	38,328,100	43,366,100	41,391,500	42,985,900	36,889,700
Personal Property Valuation %	3.21%	3.26%	3.35%	3.49%	3.32%	3.33%	3.47%	2.86%	2.89%	2.15%
Open Space Valuation	840,900	896,800	875,000	871,300	-	-	-	-	-	-
Open Space Valuation %	0.09%	0.09%	0.09%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tax Levy	17,705,039	18,539,253	19,534,598	20,640,217	21,966,319	22,635,394	23,759,715	24,785,016	25,855,460	28,602,603
Total Real Estate Parcels	7,522	7,234	7,137	7,137	7,196	7,197	7,089	7,091	7,160	7,181
Total Residential	6,132	6,008	6,071	6,061	6,128	6,138	6,018	6,052	6,083	6,257
Total Open Space	69	66	64	63	-	-	-	-	-	-
Total Commerical	510	520	495	201	485	489	493	489	527	389
Total Industrial	30	27	27	27	27	27	27	28	28	29
Total Personal Property	781	617	599	573	556	543	551	569	534	506
New Growth (Dollars)	341,974	360,001	350,421	359,363	456,783	498,191	512,715	527,857	519,989	732,617
New Growth (Values)	18,595,628	19,629,256	18,251,094	17,986,136	22,862,000	25,327,500	26,079,085	28,036,975	30,390,951	42,104,400